punishments or burdens are a departure from the plan of the Holy author of our religion. No man shall suffer on account of his religious opinions or belief, but all men shall be free to possess and maintain their opinions in matters of religion.

Those words, written by Thomas Jefferson, the first Democrat to be called "Mr. President," capture the very essence of today's bill. It is our duty—even our oath that we take before God—to protect the religious freedoms of every American. ObamaCare does not do that. Today's bipartisan measure is a small but necessary step if Congress is to honor the great tradition of religious liberty enshrined in our founding documents and extended to succeeding generations of Americans by law.

Mr. Speaker, I urge passage of H.R. 1814, and I yield back the balance of my time

Mr. KEATING. Mr. Speaker, I rise in support of the EACH Act on behalf of my constituents in Massachusetts that are seeking to continue to take advantage of the religious conscience exemption to the individual mandate that is currently provided to them under the 2006 Massachusetts health reform law.

Since the individual mandate went into effect in Massachusetts, Donna Smiley, a Christian Scientist from Centerville, has taken advantage of the religious exemption provided in the law that prevents her from being penalized for her religious beliefs. Each year on her state tax return, the form has included a section for her to attest that because of her sincerely held religious beliefs she has chosen not to purchase medical health insurance.

With the passage of the Affordable Care Act, Donna would no longer be able to take advantage of the Massachusetts religious conscience exemption and would be penalized by the federal government for not having insurance. The EACH Act, modeled after the process that has been in place in Massachusetts for the past seven years, would ensure that a fair solution is reached so that Donna and other Americans are not penalized for their religious beliefs next year.

The legislation would modestly expand the religious conscience exemption in the Affordable Care Act to certain individuals who have sincere religious beliefs against medical insurance and related medical care. As we saw in Massachusetts, which served as the model for the Affordable Care Act as well as the EACH Act, it is clear that a similar exemption in no way adversely affected the risk pool or generated a rise in abuse or fraud. According to the most recent report from Massachusetts' health insurance exchange, approximately 0.1% of the population or 6,500 residents apply annually for a religious exemption.

Allowing for this narrow exemption to the Affordable Care Act is the fair and equitable path forward to ensure religious diversity.

I believe there is a bipartisan coalition of support for this measure.

I urge my colleagues to support this legislation.

Mr. SMITH of Texas. Mr. Speaker, I support the Equitable Access to Care and Health (EACH) Act. This bill provides a modest expansion of the religious conscience exemption in the Affordable Care Act (ACA).

This bipartisan legislation has 218 cosponsors. The ACA currently provides for a reli-

gious conscience exemption; however, the exemption gives preference to only a few faiths. This exemption should be expanded to accommodate other religions whose "sincerely-held religious beliefs" would cause them not to purchase insurance.

I urge my colleagues on both sides of the aisle to support this important piece of legislation

The SPEAKER pro tempore (Mr. DUNCAN of Tennessee). The question is on the motion offered by the gentleman from Illinois (Mr. SCHOCK) that the House suspend the rules and pass the bill, H.R. 1814.

The question was taken; and (twothirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

HIRE MORE HEROES ACT OF 2013

Mr. BRADY of Texas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3474) to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

The Clerk read the title of the bill. The text of the bill is as follows:

H.B. 3474

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Hire More Heroes Act of 2013".

SEC. 2. EMPLOYEES WITH HEALTH COVERAGE
UNDER TRICARE OR THE VETERANS
ADMINISTRATION MAY BE EXEMPTED FROM EMPLOYER MANDATE
UNDER PATIENT PROTECTION AND
AFFORDABLE CARE ACT.

(a) In General.—Section 4980 H(c)(2) of the Internal Revenue Code is amended by adding at the end the following:

"(F) EXEMPTION FOR HEALTH COVERAGE UNDER TRICARE OR THE VETERANS ADMINISTRATION.—Solely for purposes of determining whether an employer is an applicable large employer under this paragraph for any month, an employer may elect not to take into account for a month as an employee any individual who, for such month, has medical coverage under—

"(i) chapter 55 of title 10, United States Code, including coverage under the TRICARE program, or

"(ii) under a health care program under chapter 17 or 18 of title 38, United States Code, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to months beginning after December 31, 2013.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. BRADY) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Texas.

GENERAL LEAVE

Mr. BRADY of Texas. Mr. Speaker, I ask unanimous consent that all Mem-

bers may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. BRADY of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H.R. 3474, the Hire More Heroes Act, introduced by Representative RODNEY DAVIS of Illinois.

The Hire More Heroes Act will help ease the burden on small businesses while incentivizing them to hire veterans who have found themselves out of work as they return home from overseas.

President Obama has repeatedly said: If you've got good ideas, bring them to me—let's go.

Well, Mr. President, here is a really good idea. So let's go.

Our veterans have sacrificed for our country, and as they return home they deserve opportunities and they deserve a job.

One thing I routinely hear from my communities back home is that entrepreneurs want to invest in America and they want to grow their businesses. Well, here is an opportunity to do both.

Too often, we use the term that something is a win-win. Well, I can think of no better term. This is a win for businesses who need workers with outstanding skills and ethics, and a win for veterans who just want a job.

The Hire More Heroes Act allows businesses that hire a veteran enrolled in TRICARE or through the VA to not count that veteran towards the 50-employee threshold for triggering the ACA employee mandate. The 50-employee threshold has been a big disincentive for small businesses to grow. If they have more than 50 workers, they fall under that mandate, and their costs go up.

□ 1700

So firms with 45, 46, 47 workers are very reluctant to grow any bigger, but if they hire a veteran, under this legislation, that won't count for purposes of determining if they have enough workers to trigger the mandate. If that isn't an incentive to hire more veterans, I don't know what it is.

These are veterans who already have health care. They just want and deserve a job. I urge my colleagues to support this commonsense bill.

Mr. Speaker, I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

This bill, as has been discussed, encourages veteran employment and the growth of midsize businesses.

For post-9/11 veterans, the unemployment rate has continued to decline. However, the rate of unemployment is still higher than the national average.

For February 2014, the unemployment rate for veterans from this period was 9.2 percent higher than the national average of 5.3.

I am so happy that the Republicans, at this moment, are trying to help the ACA work for veterans, for businesses, and for all Americans. I hope we will join in supporting this bill.

Mr. Speaker, I reserve the balance of

my time.

Mr. BRADY of Texas. Mr. Speaker, I yield 5 minutes to the gentleman from Illinois (Mr. RODNEY DAVIS), the author of this bill, whose family is a small business-owning family, whose bill came from his own Veterans' Advisory Committee

Mr. RODNEY DAVIS of Illinois. Mr. Speaker, I would like to thank my colleague from the great State of Texas for being here tonight to talk about this important piece of legislation, bipartisan piece of legislation.

The Hire More Heroes Act is a jobs bill. It is a jobs bill that will not only encourage the hiring of veterans but also one that will allow us businesses to expand and grow our economy with-

out being penalized.

H.R. 3474 would exempt veterans who have health insurance through the VA or the DOD from being counted toward 50-employee limit under ObamaCare's employer mandate.

Today, an estimated 8.9 million veterans receive health coverage through the VA, yet they will still be counted as an employee in need of health coverage under the employer mandate.

This is a commonsense bill simply saying that a veteran who already has coverage through TRICARE or the VA cannot be counted twice. You are either someone in need of health insurance or you are not.

I introduced the Hire More Heroes Act last year in response to an issue raised at one of my veterans advisory board meeting by Brad Lavite, the superintendent of the Madison County Veterans' Assistance Commission. That commission does great work by providing services to approximately 35,000 veterans in southwestern Illinois, including helping those veterans find employment.

Although veterans returning from combat have 5 years to sign up for TRICARE, they are returning to an economy full of hiring freezes, layoffs. and unemployment rates above 9 percent. The unemployment rate for post-9/11 veterans jumped from 7.9 percent in January to 9.2 percent in February. Our veterans deserve more.

We know that our military members receive some of the best training in the world, and we should do everything we can to encourage businesses to take advantage of those skills by hiring those veterans

A recently released study by the Na-Small Business Association tional found that 91 percent of small businesses saw increases in their health care costs, and two-thirds of their members said it was the reason they have held off new hiring of employees.

It is not a secret that we need to address the true drivers of our skyrocketing health care costs. Families see this every day when they pay their monthly premiums or get a medical bill in the mail.

Placing more and more unnecessary regulations on our small businesses does nothing to address this and only exacerbates the problem by forcing businesses to make up for these costs by cutting hours or preventing pay increases.

Forcing employers to offer health insurance is a much more complicated issue than I think some in Washington thought it was going to be.

With the administration delaying the employer mandate yet again, I think we need to start seriously looking at the issue surrounding the employer mandate, and it starts today with passing H.R. 3474, the Hire More Heroes Act, and the other health care reform bills on the floor today.

I want to thank Brad Lavite again, and all of the workers and volunteers at the Madison County Veterans' Assistance Commission for their assistance they provide to veterans, and encourage my colleagues to vote for this commonsense bill to help veterans find work and assist small businesses in hiring qualified, well-trained employees, while providing much-needed relief from ObamaCare.

Mr. Speaker, I also want to thank the cosponsors, the bipartisan cosponsors of this commonsense piece of legislation, especially a couple today that are with us on the floor, my good friend, the gentlewoman from Hawaii (Ms. GABBARD), a veteran herself, and my good friend, the gentleman from Kentucky (Mr. BARR).

Mr. LEVIN. Mr. Speaker, it is a special privilege to yield as much time as she shall consume to the gentlewoman from Hawaii (Ms. GABBARD), a veteran who I think is going to relate her own experience.

Ms. GABBARD. Mr. Speaker, I am rising today in strong support of the Hire More Heroes Act introduced by my friend, the gentleman from Illinois (Mr. Rodney Davis).

When he first came to me with this idea, it was a no-brainer that I would want to support this effort because of the key constituencies that it serves.

I think that everyone would agree that the intent or the goal of the Affordable Care Act is to make sure that all people have access to affordable health care. That is a large piece of legislation. It needs some work. It needs some fixing, and this legislation seeks to do that.

First of all, the Affordable Care Act requires employers with 50 of more full-time employees to provide health insurance, or to pay a per-employee fine. This measure does a very important thing that would encourage these small business owners to do two things: to grow, as well as to hire more veterans by exempting those who receive insurance, either from the VA, or those

reservists, like I was-I was covered under TRICARE for a long period of time after my deployments. It would make it so these employers would not have to count these veterans towards that 50 total.

Secondly, this bill serves veterans. We are facing an unfortunate and unacceptable huge number of unemployed veterans, many people who are young and who are capable and coming back from conflicts overseas, and these are veterans who will serve as a huge asset to businesses of any size because they come with a unique amount of train-

They are highly disciplined. They know what it means to work as a member of a team. They know what it means to put the mission first, and they are servant leaders at their very best.

This bill provides an incentive for businesses to hire veterans. This is a commonsense improvement to the Affordable Care Act that will benefit both of these important groups. I urge my colleagues to support H.R. 3474.

Mr. BRADY of Texas. Mr. Speaker, I am proud to yield 1 minute to the gentleman from Kentucky (Mr. BARR), another champion for veterans.

 $Mr.\ BAR\bar{R}.\ Mr.\ Speaker,\ I$ thank the gentleman from Texas, and I rise in support today of the Hire More Heroes Act sponsored by my friend and colleague from Illinois, Congressman Rod-NEY DAVIS. I applaud the work of Congressman DAVIS in championing this cause.

I also would like to compliment my friend and colleague from the great State of Hawaii for her service to her country, and also for her bipartisan cooperation on this important piece of legislation.

Unfortunately, too many veterans cannot find work these days as a result of flawed Washington policies like ObamaCare that are hindering job creation. This legislation will give those who have selflessly served our country more employment opportunities by providing American small businesses with the ability to hire more veterans.

Although this administration has delayed the employer mandate, many small businesses in my district in central and eastern Kentucky have expressed deep concern that ObamaCare would discourage them from hiring more workers.

I want to thank, again, Congressman DAVIS for introducing this commonsense legislation that will help our veterans find work without punishing small businesses for hiring these qualified and well-trained employees. I urge my colleagues to vote in favor of H.R. 3474, the Hire More Heroes Act.

Mr. LEVIN. Mr. Speaker, I vield mvself the balance of my time.

Mr. Speaker, I will be very brief because I think the bill speaks for itself, and those who have spoken on its behalf have spoken so eloquently on behalf, especially of the veterans of this Mr. Speaker, I yield back the balance of my time.

Mr. BRADY of Texas. Mr. Speaker, as we close, I yield 30 seconds to the gentleman from Illinois (Mr. RODNEY DAVIS), the author of this bill.

Mr. RODNEY DAVIS of Illinois. Mr. Speaker, thank you to my colleague from Texas for your support on this bill and for managing it here on the floor tonight. It shows today that bipartisanship does happen in the U.S. House of Representatives.

This is a commonsense bill supported by Republicans and Democrats alike. This is something that comes out from the grass roots in Madison County, Illinois, and now has a chance to become law.

I am humbled by the support that we have seen for this piece of legislation and I, again, urge my colleagues to support the Hire More Heroes Act.

Mr. BRADY of Texas. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. BRADY) that the House suspend the rules and pass the bill, H.R. 3474.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. BRADY of Texas. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

PROTECTING VOLUNTEER FIRE-FIGHTERS AND EMERGENCY RE-SPONDERS ACT OF 2014

Mr. BRADY of Texas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3979) to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act, as amended.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 3979

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

SECTION 1. SHORT TITLE.

This Act may be cited as the "Protecting Volunteer Firefighters and Emergency Responders Act of 2014".

SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CERTAIN NONPROFIT VOLUN-TEERS.

- (a) IN GENERAL.—Section 4980H(c) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (5), (6), and (7) as paragraphs (6), (7), and (8), respectively, and by inserting after paragraph (4) the following new paragraph:
- "(5) SPECIAL RULES FOR CERTAIN EMERGENCY SERVICES, GOVERNMENT, AND NONPROFIT VOLUNTEERS.—
- "(A) EMERGENCY SERVICES VOLUNTEERS.— Qualified services rendered as a bona fide volunteer to an eligible employer shall not

be taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms 'qualified services', 'bona fide volunteer', and 'eligible employer' shall have the respective meanings given such terms under section 457(e).

``(B) Certain other government and non-profit volunteers.—

"(i) IN GENERAL.—Services rendered as a bona fide volunteer to a specified employer shall not be taken into account under this section as service provided by an employee.

"(ii) BONA FIDE VOLUNTEER.—For purposes of this subparagraph, the term 'bona fide volunteer' means an employee of a specified employer whose only compensation from such employer is in the form of—

"(I) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or

"(ÎI) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar entities in connection with the performance of services by volunteers.

"(iii) Specified EMPLOYER.—For purposes of this subparagraph, the term 'specified employer' means—

"(I) any government entity, and

"(II) any organization described in section 501(c) and exempt from tax under section 501(a).

"(iv) COORDINATION WITH SUBPARAGRAPH (A).—This subparagraph shall not fail to apply with respect to services merely because such services are qualified services (as defined in section 457(e)(11)(C))."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. BRADY) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Texas

GENERAL LEAVE

Mr. BRADY of Texas. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and include extraneous material on the subject of the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. BRADY of Texas. Mr. Speaker, I yield myself such time as I may consume.

I would like to begin by first rising in support of this bill, the Protecting Volunteer Firefighters and Emergency Responders Act.

I yield 5 minutes to the gentleman from Pennsylvania (Mr. BARLETTA), the author of this very important bill.

Mr. BARLETTA. Mr. Speaker, I rise today to speak in support of my bill, H.R. 3979, the Protecting Volunteer Firefighters and Emergency Responders Act.

This is a good, bipartisan bill that protects our first responders, our volunteer firefighters, and emergency services personnel by ensuring that they are not considered employees under the employer mandate provision of the Affordable Care Act.

If they were, fire companies would be forced to pay for the volunteers' health

insurance or pay a fine, driving many fire departments out of business. Simply put, this is a public safety issue.

I first learned about this issue from a volunteer firefighter back home, and I began a crusade to clear this up for volunteer firefighters and localities and the residents of Pennsylvania and every other State.

Here is why this is so important. In my home State of Pennsylvania, 97 percent of fire companies are either entirely or mostly volunteer. Nationally, it is 87 percent.

To be clear, forcing volunteer fire companies to comply with the Affordable Care Act will not extend health insurance to the uninsured. Rather, it will close firehouses, placing people at risk.

Last month, the IRS issued a final rule upholding this bill's intent. However, this is too important of a public safety issue to be left to the changing positions of Federal bureaucrats. We must pass this bill and encourage our friends in the Senate to do the same.

We owe our emergency service volunteers who risk their lives every day rock-solid certainty. This legislation says, once and for all, that volunteer firefighters are just that, volunteers, and should not be subjected to the employer mandate.

I strongly urge passage of the bill.

□ 1915

Mr. LEVIN. Mr. Speaker, I yield myself such time as I shall consume and rise in support of the bill.

Well, first of all, let me mention that this bill followed regular order. It was brought up in our committee, it was discussed, and it was passed unanimously; and I think that is a plus and, I think, is a good precedent.

Let me also say that this is an important issue, and it was one responded to by Treasury in its regulation. I think there has been a lot of misshaping as to what the regulation process is all about, and there have been times when we essentially have wanted to stop the regulatory process.

I think that has been a serious mistake. It is sometimes used for a purpose, I think, unrelated to the substance of the issue.

In this case, as I said, Treasury listened to the concerns that were expressed—and I think important concerns—and issued their final regulation; and essentially, what we are now doing is to say that what Treasury has decided in its regulation is correct. I think there is no concern about it being changed.

However, this legislation says: let's put it in the books as legislation. And I think so be it because it is so important for this Congress to join the administration in recognizing that volunteer first responders are absolutely critical to the safety and security of communities across the country.

I think it is sometimes not fully understood that 70 percent of all firefighters across the country are volunteers, and for the communities aided